



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 452 দিশপুৰ, সোমবাৰ, 7 অক্টোবৰ 2024, 15 আহিন, 1946 (শক)
No. 452 Dispur, Monday, 7th October, 2024, 15th Asvina 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 7th October, 2024

No. LGL.189/2020/55.— The following Act of the Assam Legislative Assembly which received the assent of the Governor of Assam on 30th September, 2024 is hereby published for general information.

ASSAM ACT NO. XXVI OF 2024

(Received the assent of the Hon'ble Governor on 30th September, 2024)

**THE ASSAM MOTOR VEHICLE TAXATION
(AMENDMENT) ACT, 2024**

AN ACT

further to amend the Assam Motor Vehicles Taxation Act, 1936.

Preamble

Whereas it is expedient further to amend the Assam Motor Vehicle Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam Act
No. IX of
1936**

It is hereby enacted in the Seventy-fifth Year of the Republic of India as follows:-

Short title,
extent and
commencement

1. (1) This Act may be called the Assam Motor Vehicles Taxation (Amendment) Act, 2024.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 4

2. In the principal Act, in section 4,
 - (i) in sub-section (1),
 - (a) in the fifth line, for the word "First Schedule" appearing in between the words "specified in the" and "to this Act" the word "Schedules" shall be substituted;
 - (b) in the sixth line, in between the words "annually" and "notwithstanding", the words "or for the period as notified by the State Government" shall be inserted;
 - (ii) in sub-section (2), in fourth line, for the punctuation mark "." appearing at the end the punctuation mark ":" shall be substituted and thereafter the following proviso shall be inserted, namely: -

"Provided that the State Government may levy any cess from time to time in addition to the applicable tax as specified in the Schedules appended to this Act from the owners of the vehicle."

Amendment of
section 4A

3. In the principal Act, in section 4A,
 - (i) for sub-section (1), the following shall be substituted, namely:-

"(1) Notwithstanding anything contained in any other provision of this Act, the owner of any Motor Vehicles used for personal purpose and certain category of transport vehicles as specified in the Schedule by the State Government from time to time and is of less than 15 years old when applying for first registration or assignment of a fresh registration mark or change of address or removal of the aforesaid vehicle from any State other than Assam, shall pay one-time tax as specified in the Schedules."

- (ii) in sub-section (4),
- (a) in fifth line, the words and punctuation mark “or by way of transfer of ownership,” in between the words “address” and “or on cancellation” shall be deleted;
- (b) in the ninth line, in between the words “one time tax” and “shall be”, the words “except in case of excess payment made due to any issues” shall be inserted.

Insertion of new section 4F 4. In the principal Act, after section 4E, a new section 4F shall be inserted, namely:—

“Motor Transport Workers’ Social Security Cess 4F. There shall be charged, levied and paid to the State Government by transport motor vehicles a cess of one percent (1%) as Motor Transport Workers’ Social Security Cess at the time of first registration and at the time of subsequent payment of road tax in addition to tax payable under section 4 and 4D.”

Amendment of section 5 5. In the principal Act, in section 5,

(i) in the fifth line, in between the words “one year” and “by the owner”, the words “or the term as notified by the State Government” shall be inserted;

(ii) after sixth line, the proviso shall be deleted.

Amendment of Schedule-I 6. In the principal Act, in Schedule-I,

(i) for ARTICLE NO. I(A), the following shall be substituted, namely: -

<u>“ARTICLE NO. I(A) – One Time Tax (OTT) on Non-Transport (Personalised) Four-Wheeler Vehicles</u>		
Sl. No.	Ex-showroom price of the 4-Wheeler Vehicle	Rate of One Time Tax for new vehicles to be registered for first time
1.	Up to Rs.3 Lakhs	4%
2.	Above Rs.3 lakhs to Rs.5 lakhs	6%
3.	Above Rs.5 lakhs to Rs.20 lakhs	10%
4.	Above Rs.20 Lakhs	14%

5.	Old vehicles required to be registered in Assam on transfer from other States	<p>(A) OTT to be fixed at the rate of tax specified in this schedule after allowing a depreciation @7% per annum of the price of the vehicle, if the age of the vehicle is less than 5 years</p> <p>(B) @10% per annum depreciation if age of the vehicle is in between 5 to 10 years</p> <p>(C) @12% per annum depreciation if age of the vehicle is above 10 years and upto 15 years.”</p>
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(ii) for ARTICLE NO. I(B), the following shall be substituted, namely:-

<u>“ARTICLE NO. I(B) – One Time Tax (OTT) of Transport and Non-Transport (Personalised) Two Wheeler Vehicles</u>		
Sl. No.	Ex-showroom price of the Two wheeler vehicle	Rate of one-time tax for new vehicles to be registered for first time
1.	Up to Rs. 70,000	6%
2.	Above Rs. 70,000 upto 3 lakh	8%
3.	Above 3 lakh	10%
4.	Old vehicles required to be registered in Assam on transfer from other States	<p>(A) OTT to be fixed at the rate of tax specified in this schedule after allowing a depreciation @7% per annum of the price of the vehicle, if the age of the vehicle is less than 5 years</p> <p>(B) @10% per annum depreciation if age of the vehicle is in between 5 to 10 years</p> <p>(c) @12% per annum depreciation if age of the vehicle is above 10 years and upto 15 years.”</p>

(iii) for ARTICLE NO. I(C), the following shall be substituted, namely:-

“ARTICLE NO. I(C) – One Time Tax (OTT) on E-Rickshaw, E-Cart and other three wheeler vehicles (Both Goods and passengers)”

Sl. No.	Taxation Structure	
	Description of Vehicles	Rate of One Time Tax (OTT) to be for new vehicles registered for first time, on Ex-showroom price
1	E-rickshaw and E-cart	2%
2	Three Wheeler (Passenger)	4%
3	Three Wheeler (Goods)	6%

N.B. The rate of OTT, for Old vehicles required to be registered in Assam on transfer from other state, as specified in Sl No. 4 in the ARTICLE No.I(A) of Schedule-I shall be applicable in case of re-registration of E-Rickshaw, E-Cart and other three wheeler vehicles (both Goods and passengers) from other States.”

(iv) in ARTICLE NO. I(D), for the Note, the following shall be substituted, namely :-

“ Note:

1. Tax on Motor Caravans (Non-Transport), Private Service Vehicle (for individual use only) and Camper Van or trailer (private use), registered in the State of Assam shall be applicable as per the rate of tax as specified in Article No. I(A) of Schedule-I.
2. In case of vehicles specified in the Schedule (I), taxes shall be levied from the date of sale of the vehicle by the Dealer. On delay of registration for a period more than 7 days from the date of sale of a vehicle, a fine of Rs. 5 per day shall be levied from the date of sale in case of both non-transport and transport vehicle.
3. In the event of transfer of ownership of existing in-use Transport vehicles, against which categories of transport vehicle, one time tax has been specified for new vehicles to be registered for first time, the successive owners shall pay a one time tax at the rate as specified in the relevant Article(s) of Schedule-I , after allowing:

- (a) a depreciation @ 7% per annum of the price of the vehicle, if the age of the vehicle is below 5 years,
- (b) @ 10% per annum depreciation if age of the vehicle is in between 5 to 10 years,
- (c) @ 12% per annum depreciation if age of the vehicle is above 10 years and upto 15 years.”

(v) in ARTICLE NO. I(E),

- (a) in Sl No. 1, in the first line, in the beginning, in between the words “Levying of” and “Green Tax”, the words “a cess called” shall be inserted.
- (b) in Sl No. 2, in the first line, in the beginning, in between the words “Levying of” and “Green Tax”, the words “a cess called” shall be inserted.

Amendment of
Schedule-II

7. In the principal Act, in Schedule-II,

- (i) in ARTICLE NO. I, for the entry in Sl No 12, the following shall be substituted and thereafter the following new entry shall be inserted, namely:—

“

12	Sleeper Bus	Rs.3000.00 per seat and Rs.5000.00 per berth	Rs.1000.00 per seat and Rs.2000.00 per berth”
13	4 Wheeler vehicles with passenger carrying capacity up to 10 persons (for new vehicles to be registered for first time)	Ex- show room price	Rate of One-Time Tax
		Below Rs.10 lakh-Type A*	7%
		Below Rs.10 lakh- Type-B (Vehicles Other than Type-A)	9%
		Rs.10 lakh up to Rs. 20 lakh	11%
		Above Rs.20 lakh	13%
		*Type A: Public Service Vehicle like Iris, Magic, Maximo, Supro van and shall also include any such vehicles as notified in the Official Gazette by State Government from time to time, having a seating capacity not exceeding 10 passengers excluding the driver.	

- (ii) in ARTICLE NO. V, after SL No 5, the following new SI No 6 and SI No 7 shall be inserted, namely:—

“

6.	Authorized to carry upto 1 MT (For new vehicles to be registered for the first time)	Rate of Tax Onetime Tax @ 8% of the ex-showroom price
7.	Four wheeler authorised to carry exceeding 1 MT upto 2 MT (For new vehicles to be registered for the first time)	Onetime Tax @ 9% of the ex-showroom price

”

- (iii) in ARTICLE NO. VIII, in the fifth line, in between the words “Cementing Unit” and “and any other”, the punctuation mark and words “,Camper Van/Trailer (Transport), Caravan (Transport), Modular hydraulic trailer, Bulldozer, Harvester, Recovery vehicle or Van, Loader, Backhoe, Dozer, Snorked ladders, X-ray Van, Concrete Mixer, Tower Wagon and Tree Trimming, Mail Carrier, Library Van” shall be inserted;

- (iv) after ARTICLE NO. VIII, in the NOTE,

- (a) in Point No. 3, in the third line, for the words “Annual or Quarterly” appearing in between the words “fails to pay the” and “tax on due date”, the words “specified rate of” shall be substituted;

- (b) for Point No.8, the following shall be substituted, namely: -

“8. All Transport Vehicles (both Goods and Passenger), at the time of first registration in the State shall pay tax, at least for a period of 1(one) year (Annual Tax) except the Vehicles, specified for payment of one time tax in the Schedules.”

- (c) after Point No.8, the following new serial No. 9 and 10 shall be inserted, namely: -

“9. For assessment of tax of goods carrying vehicles, any fraction of 1(one) MT shall be calculated as 1000 KG (1MT).

10. In the event of transfer of ownership of existing in-use Transport vehicles against which categories of transport vehicles, one time tax has been specified for new vehicle to be registered for first time, the successive owners shall pay a one time tax in lieu of paying annual/quarterly tax, at the rate of tax, as specified in the relevant Article(s) of Schedule-II, after allowing,-
- (a) a depreciation @ 7% per annum of the price of the vehicle, if the age of the vehicle is below 5 years,
 - (b) @ 10% per annum depreciation if age of the vehicle is in between 5 to 10 years,
 - (c) @ 12% per annum depreciation if age of the vehicle is above 10 years and upto 15 years.”

GEETANJALI DAS SAIKIA,
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